



State of Washington
Department of Revenue
Special Programs Division
PO Box 47477
Olympia, WA 98504-7477
<http://dor.wa.gov>

CIGARETTE MANUFACTURER'S REPORT ON GRATIS, SAMPLE, OR PROMOTIONAL CIGARETTES

Cigarette Manufacturer:	Registration Number:
Address of Manufacturer:	

These unstamped non-taxed gratis, samples, or promotional cigarettes will be distributed by the firm or person named below who has agreed to pay the cigarette tax per RCW 82.24.270.

Distributed by:	Date(s):
Address of Distributor:	

The Cigarette Shipment Consists of the Items Listed Below

Product / Brand Name	Number of Packages	X	No. of Items in Pkg.	=	Total Items
* The tax rate is .07125 per each cigarette	GRAND TOTAL ITEMS				
Signature:	TOTAL TAX DUE (Grand Total Items X .07125) *				\$
Date:					
Telephone Number: ()	TOTAL PAYMENT ENCLOSED				\$

If you have any questions, please contact the Special Programs Division, Miscellaneous Tax Section at (360) 664-0700. Return with payment to Special Programs Division at the address listed above. Retain a copy for your records.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

RCW 82.24.270 – Cigarettes given away – Stamp not required – Payment of tax – Interest – Payment of amount less than due – Penalties – Administration.

- (1) All cigarettes taxed under this chapter that are given away for advertising or other purposes are not required to have the state tax stamp affixed. Instead, the manufacturer of the cigarettes shall pay the tax on a monthly tax return to be supplied by the department.
- (2) The tax is due on or before the twenty-fifth day of the month following the month in which the taxable activities, that is the providing of cigarette samples, occur. If not paid by the due date, interest applies to any unpaid tax. Interest shall be calculated at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment.
- (3) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer the additional amount found to be due. The department shall notify the taxpayer by mail of the additional amount due, including any applicable penalties and interest. The taxpayer shall pay the additional amount within thirty days from the date of the notice, or within such further time as the department may provide.
- (4) All the cigarettes must evidence the payment of the tax by having printed on their packages wording to the following effect:
“Complimentary, not for sale, all applicable state taxes paid by manufacturer.”
- (5) All of chapter 82.32 RCW applies to taxes due under this section except: RCW 82.32.050(1) and 82.32.270.

RCW 70.155.010 – Definitions.

The definitions set forth in RCW 82.24.020 shall apply to RCW 70.155.020 through 70.155.130. In addition, for the purposes of this chapter, unless otherwise required by the context:

- (1) “Board” means the Washington state liquor control board.
- (2) “Minor” refers to an individual who is less than eighteen years old.
- (3) “Public place” means a public street, sidewalk, or park, or any area open to the public in a publicly owned and operated building.

- (4) “Sample” means a tobacco product distributed to members of the general public at no cost or at nominal cost for product promotion purposes.
- (5) “Sampler” means a person engaged in the business of sampling other than a retailer.
- (6) “Sampling” means the distribution of samples to members of the general public in a public place.
- (7) “Tobacco product” means a product that contains tobacco and is intended for human consumption.

RCW 70.155.040 – Cigarettes must be sold in original package – Exception.

No person shall sell or permit to be sold cigarettes not in the original unopened package or container to which the stamps required by RCW 82.24.060 have been affixed.

This section does not apply to the sale of loose leaf tobacco by a retail business that generates a minimum of sixty percent of annual gross sales from the sale of tobacco products.

RCW 70.155.050 – Sampling – License required.

- (1) No person may engage in the business of sampling within the state unless licensed to do so by the board. If a firm contracts with a manufacturer to distribute samples of the manufacturer’s products, that firm is deemed to be the person engaged in the business of sampling.
- (2) The board shall issue a license to a sampler not otherwise disqualified by RCW 70.155.100 upon application and payment of the fee.
- (3) A sampler’s license expires on the thirtieth day of June of each year and must be renewed annually upon payment of the appropriate fee.
- (4) The board shall annually determine the fee for a sampler’s license and each renewal. However, the fee for a manufacturer whose employees distribute samples within the state is five hundred dollars per annum, and the fee for all other samplers must be not less than fifty dollars per annum.
- (5) A sampler’s license entitles the licensee, and employees or agents of the licensee, to distribute samples at any lawful location in the state during the term of the license. A person engaged in sampling under the license shall carry the license or a copy at all times.